

# Instructions for Filing Meal Tax Bond

- You must contact the Business Tax Team of the Norfolk Commissioner of the Revenue to determine the required amount of your Meal Tax Bond.
- The Meal Tax Bond is a legal document that **MUST** have the proper signatures and be notarized. In addition, the insurance (surety/bonding) company must issue a power of attorney. These documents together, must be delivered to the Norfolk Commissioner of the Revenue.
- The original, properly executed documents as stated above must be returned to:  
**Sharon M. McDonald**  
**Commissioner of the Revenue**  
**P.O. Box 2260**  
**Norfolk, VA 23501-2260**
- You should retain a copy of the executed Meal Tax Bond for your records.
- You may contact the Business Tax Team in person, by mail, by telephone, or by fax.  
**We are located:** City Hall Building, East Wing  
810 Union Street  
Norfolk, Virginia  
(near the intersection of St. Paul's Blvd. and Waterside Dr.)

**Our mailing address is:**

Sharon M. McDonald  
Commissioner of the Revenue  
PO Box 2260  
Norfolk, VA 23501-2260

**Our telephone and fax numbers are:**

Voice: (757) 441-2270  
Fax: (757) 441-1346

**Our email address is:**

[beparke@city.norfolk.va.us](mailto:beparke@city.norfolk.va.us)

City Atty.

Meal Tax Bond  
(Individual and Partnership)

KNOW ALL MEN BY THESE PRESENTS, That we, \_\_\_\_\_

as Principal (s), and \_\_\_\_\_  
\_\_\_\_\_, a corporation duly organized and existing under  
the laws of the State of \_\_\_\_\_, and authorized to do business in the  
State of Virginia, as Surety, are held and firmly bound unto the City of Norfolk, a  
municipal corporation in the State of Virginia, in the sum of \_\_\_\_\_  
\_\_\_\_\_lawful money of the United States of America, for the  
payment of which sum well and truly to be made, we bind ourselves, our heirs,  
executors, administrators, successors and assigns, jointly and severally, firmly by  
these presents; and the said Principal(s) hereby waive(s) the benefit of the Homestead  
Exemption as to this obligation.

The condition of this obligation is such that if the said Principal(s), who intend(s) to  
engage in the business of selling food for refreshment or nourishment, liquid or  
otherwise, including alcoholic beverages. In the City of Norfolk, Virginia, register (s)  
with the Commissioner of the Revenue of said City, keep(s) adequate records, file(s)  
reports in such form and at such times as may be prescribed by the Commissioner of  
the Revenue of said City, and make(s) proper payment to the City of Norfolk of the  
taxes imposed by *Section 24-254 of the Norfolk City Code, (Meal Taxes)*\_\_\_\_\_ then  
this obligation shall be void and of no effect, otherwise it shall remain in full force and  
effect.

IN WITNESS WHEREOF, on this the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, the said  
Principal(s) has/have hereunto affixed his/their hand(s) and seal(s), and the said  
Surety has caused these presents to be executed on its behalf and its corporate seal to  
be affixed hereto and attested by \_\_\_\_\_,  
its Attorney-in-Fact, duly authorized by a power of attorney, which has been, recorded  
in the Clerk’s Office of the Corporation Court of the City of Norfolk, or, a copy of which  
is attached hereto.

WITNESS: (Name and Address)

_____	_____(SEAL)
_____	(Principal)
_____	_____(SEAL)
_____	(Principal)
_____	_____(SEAL)
_____	(Principal)
(SEAL)	_____
ATTEST:	(Address)
_____	_____
_____	(Surety)

Attorney-in-Fact	By: _____
	Attorney-in-Fact

Countersigned by:

\_\_\_\_\_  
Resident Virginia Agent

Approved as to form:

\_\_\_\_\_  
Deputy City Attorney

Approved as to Surety:

\_\_\_\_\_  
Commissioner of the Revenue